Linking up GRI and CDP:

How do the Global Reporting Initiative Reporting Guidelines match with the Carbon Disclosure Project questions?

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- Research on implications of reporting related to subjects such as biodiversity and gender
- Tracking of reporting practices, implementation of the GRI Reporting Framework and assessing new scenarios
- Guidance for using the GRI Reporting Framework in combination with other standards

This document 'Linking up GRI and CDP: How do the Global Reporting Initiative Reporting Guidelines match with the Carbon Disclosure Project questions?' falls under the 'Tools' category.

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Acknowledgements

The Global Reporting Initiative
The Global Reporting Initiative\textsuperscript{TM} (GRI) is a multi-
stakeholder non-profit organization that develops and publishes guidelines for reporting on economic, environmental, and social performance (‘sustainability performance’). As the world’s most widely-used sustainability reporting framework, the GRI Sustainability Reporting Guidelines are being used by organizations of all sizes and types, across sectors and regions. The Guidelines are developed through a unique multi-stakeholder consultative process involving representatives from reporting organizations and report information users from around the world. First published in 2000 and then revised in 2002, the Guidelines have now entered their third generation, referred to as the GRI G3 Guidelines which were released in October 2006.

The Carbon Disclosure Project
The Carbon Disclosure Project is an independent not-for-profit organization holding the largest database of primary corporate climate change information in the world. Thousands of organizations from across the world's major economies measure and disclose their greenhouse gas emissions and climate change strategies through CDP. The CDP puts this information at the heart of financial and policy decision-making.

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Introduction

2,500 organizations in some 60 countries around the world now measure and disclose their greenhouse gas emissions and climate change strategies through CDP, and over 1,300 organizations published a GRI based report in 2009.

Both the Global Reporting Initiative's Reporting Framework and the Carbon Disclosure Project’s questionnaire invite reporting on climate change. The GRI Guidelines cover a wide range of sustainability topics including carbon-related information.

GRI and CDP have agreed to collaborate in the development of Sector Supplements and feedback on each other’s guidelines/questionnaires. This will lead to the organizations seeking opportunities to align their questions so as to lead to more and better quality reporting and has provided GRI Working Group members guidance for drafting sector reporting indicators.

The coordination between the CDP and GRI results in a more efficient reporting process for reporters.

How do GRI and CDP compare?

This table includes the relevant GRI G3 Profile Disclosures and Performance Indicators (plus Indicator Protocol Compilation section) and relevant CDP questions from the 2010 questionnaire where overlap between the two was found. This will enable reporters to use or adapt the same data in both reporting processes. Explanation of Scopes 1-2-3 can be found in the GHG Protocol Corporate Accounting and Reporting Standard http://www.ghgprotocol.org/standards/corporate-standard.

The linkage table will be up-dated with every GRI Guidelines revision or new version of the CDP information request.
## Linkage Table

<table>
<thead>
<tr>
<th>GRI</th>
<th>CDP</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3. Report parameters</strong></td>
<td><strong>20.1 External Verification/ Assurance</strong></td>
<td>The GRI invites reporting on all topics relating to sustainable development. This includes narrative information on climate change issues as well as the social and economic issues covered by GRI.</td>
</tr>
<tr>
<td>Assurance</td>
<td>Please indicate the percentage of reported emissions that have been verified/assured and attach the relevant statement.</td>
<td>The CDP question 20.1 focuses on emissions data and asks for the percentage of reported emissions that have been verified. GRI asks companies to: “Explain the relationship between the reporting organization and the assurance provider(s).” This is not covered by the CDP question. Both CDP and GRI ask for verification/assurance statements.</td>
</tr>
<tr>
<td><strong>3.13 Policy and current practice with regard to seeking external assurance for the report.</strong></td>
<td><strong>Scope 1</strong></td>
<td>Percentage of reported emissions that have been externally verified/assured</td>
</tr>
<tr>
<td></td>
<td><strong>Scope 2</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Scope 3</strong></td>
<td></td>
</tr>
<tr>
<td><strong>4. Governance, Commitments, and Engagement</strong></td>
<td><strong>1. Group and Individual Responsibility:</strong></td>
<td>If companies select “board committee or other executive body” in answer to CDP’s question 1.1, they are presented with question 1.2. Question 1.2 covers largely the same area as GRI’s profile disclosure 4.9 as regards climate change-related issues. However, the GRI disclosure is much broader, extending into other environmental, economic and social issues. See also GRI indicator EC2 compilation 2.1 below and the related comments in this column.</td>
</tr>
<tr>
<td>Governance</td>
<td><strong>1.1 Where is the highest level of responsibility for climate change within your company?</strong></td>
<td>If it is at board committee or other executive body level:</td>
</tr>
<tr>
<td></td>
<td><strong>1.2 What is the mechanism by which the board committee or other executive body reviews the company’s progress and status regarding climate change?</strong></td>
<td>1.2 What is the mechanism by which the board committee or other executive body reviews the company’s progress and status regarding climate change?</td>
</tr>
</tbody>
</table>
Linking up GRI and CDP

<table>
<thead>
<tr>
<th>GRI</th>
<th>CDP</th>
<th>Comments</th>
</tr>
</thead>
</table>
| EC2 Financial Implications and other risks and opportunities for the organization’s activities due to climate change. | 3. Regulatory Risks  
3.1 Do current and/or anticipated regulatory requirements related to climate change present significant risks to your company? | The GRI Guidelines invite reporting on data on climate change related risks and opportunities that have potential financial implications for the reporting company. CDP requests data on risks and opportunities that have financial implications, but also on risks and opportunities without financial implications. The answers that companies give to CDP’s 3.1, 4.1, 5.1, 6.1, 7.1, and 8.1 trigger subsequent questions about identified risks and opportunities. In CDP, companies that state that they are not exposed to particular risks/opportunities are asked to explain their reasoning. If a company says it doesn’t know, it is asked to explain why not. CDP’s question 2.1 - “Describe your company’s process for identifying significant risks and/or opportunities from climate change and assessing the degree to which they could affect your business, including the financial implications” - does not have a parallel with GRI. However, the very last part of GRI indicator EC2 compilation 2.3 asks about the tools a company might use to assess financial implications. This could form part of an answer to CDP’s 2.3. GRI indicator EC2 compilation 2.1 covers similar ground to CDP’s 1.1. CDP’s 1.1 asks where the highest level of responsibility lies. Companies can select an option that reflects that level. (Only board committee or other executive body is shown in this document for brevity.) GRI approaches the issue by asking if the organization’s senior governance body has considered climate change. |
| 2.1 Report whether the organization’s senior governance body considered climate change and the risks and opportunities it presents to the organization. | 4. Physical Risks  
4.1 Please provide individual answers to the following questions, as you will be prompted to do so in the ORS.  
• What are the current and/or anticipated significant risks/opportunities and their associated countries/regions and timescales?  
• Describe the ways in which the identified risks/opportunities affect or could affect your business and your value chain.  
• Are there financial implications associated with the identified risks/opportunities?  
• If so, please describe them.  
• In the case of risks: describe any actions the company has taken or plans to take to manage or adapt to the risks that have been identified, including the cost of those actions.  
• In the case of opportunities: describe any actions the company has taken or plans to take to exploit the opportunities that have been identified, including the investment needed to take those actions.  
• Where the answer to any of questions 3-8 is no, please answer the following question:  
• In the case of risks: explain why you do not consider your company to be exposed to significant risks – current or anticipated.  
• In the case of opportunities: explain why you do not consider your company to be presented with significant opportunities – current or anticipated. Where the answer to any of questions 3-8 is “Don’t know”, please explain why not. | |
| 2.2 Report risks and/or opportunities posed by climate change that have potential financial implications for the organization, including:  
• Risks due to physical changes associated with climate change (e.g., impacts of modified weather patterns and heat-related illness);  
• Regulatory risks (e.g., the cost of activities and systems to comply with new regulations);  
• Opportunities to provide new technologies, products, or services to address challenges related to climate change; and  
• Potential competitive advantages created for the organization by regulatory or other technology changes linked to climate change. | 5. Other Risks  
5.1 Does climate change present other significant risks – current and/or anticipated – for your company? | |
| 2.3 Report whether management has quantitatively estimated the financial implications (e.g., cost of insurance and carbon credits) of climate change for the organization. Where possible, quantification would be beneficial. If quantified, disclose financial implications and the tools used to quantify. | 6. Regulatory Opportunities  
6.1 Do current and/or anticipated regulatory requirements related to climate change present significant opportunities for your company? | |
| 7. Physical Opportunities  
7.1 Do current and/or anticipated physical impacts of climate change present significant opportunities for your company? | 7. Physical Opportunities  
7.1 Do current and/or anticipated physical impacts of climate change present significant opportunities for your company? | |
| 8. Other Opportunities  
8.1 Does climate change present other significant opportunities – current and/or anticipated – for your company? | |
EN3 Direct energy consumption by primary energy source

2.1 Direct energy sources purchased
Identify primary energy sources purchased by the reporting organization for its own consumption. This includes:
- Direct non-renewable energy sources including:
  - Coal;
  - Natural gas; and
  - Fuel distilled from crude oil, including gasoline, diesel, liquefied petroleum gas (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), butane, propane, ethane, etc.
- Direct renewable energy sources including:
  - Biofuels;
  - Ethanol; and
  - Hydrogen.

Note: Biomass is excluded from direct renewable energy sources for the purpose of reporting to the WRI/WBCSD GHG Protocol. For alignment with the WRI/WBCSD GHG Protocol, direct CO\textsubscript{2} emissions from the combustion of biomass should be reported separately.

2.2 Direct energy sources produced
Identify the amount of primary energy the reporting organization acquires by producing, extracting, harvesting, collecting, or converting it from other forms of energy in joules or multiples. This can include the same energy sources listed under 2.1.

2.3 Direct energy sources sold
Identify the amount of primary energy exported outside the reporting boundary in joules or multiples.

2.4 Calculate total energy consumption in joules or multiples such as gigajoules (one billion joules or 10\textsuperscript{9} joules) using the following equation:

Total direct energy consumption = direct primary energy purchased + direct primary energy produced - direct primary energy sold

2.5 Report total direct energy consumption in joules or multiples by renewable primary source.

2.6 Report total direct energy consumption in joules or multiples by non-renewable primary source.

12.8 Fuel Consumption
Please use the table to give the total amount of fuel in MWh that your organization has consumed during the reporting year.

12.10 Please complete the table by breaking down the total figure by fuel type.

<table>
<thead>
<tr>
<th>Fuels</th>
<th>MWh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>Individual fuels</td>
<td></td>
</tr>
</tbody>
</table>

GRI indicator EN3 compilation 2.1 invites reporting on the identification of primary energy sources (fuels). This includes renewable and non-renewable fuel sources. The amount that has been consumed in Joules or multiples of Joules is requested in GRI indicator EN3 compilation 2.5 and 2.6.

CDP does not request the individual data points covered by GRI indicator EN3 compilation 2.2 and 2.3. However, CDP does ask for a total figure (question 12.8) for consumed fuels that equates to GRI indicator EN3 compilation 2.4. “Consumed” would include fuels that have been purchased by the reporting organization for its own use and fuels that it has produced itself and used itself. GRI indicator EN3 compilation 2.5 and 2.6 correspond to CDP’s 12.10.

Although GRI invites reporting the information in Joules and CDP in MWh, these units can be easily converted.

Although CDP requests that emissions from the combustion of biomass are reported separately to the scopes (in accordance with the GHG Protocol Corporate Reporting and Accounting Standard), biomass combusted as fuel can be included in answering 12.8 and 12.10.
## EN4 Indirect energy consumption by primary source

2.1 Identify the amount of intermediate energy purchased and consumed from sources external to the reporting organization in joules or multiples, such as gigajoules (one billion joules, or $10^9$ joules). This includes:

- Intermediate energy purchased and consumed from non-renewable energy sources as listed under EN3, including:
  - Electricity;
  - Heating and Cooling;
  - Steam;
  - Nuclear energy; and
  - Other forms of imported energy.

- Intermediate energy purchased and consumed from renewable energy sources including:
  - Solar;
  - Wind;
  - Geothermal;
  - Hydro energy;
  - Biomass based intermediate energy; and
  - Hydrogen based intermediate energy.

2.2 Identify the amount of primary fuels consumed to produce intermediate energy based on the total amount of energy purchased from external suppliers (EN3-Energy Purchased). To estimate the fuels consumed to produce purchased energy, use either:

- Fuel consumption data acquired from the electricity provider if these data are available;
- Default data for electricity and heat; or
- Estimations where default figures are not available.

2.3 Using data from 2.1, report:

- The total amount of indirect energy used by indirect non-renewable sources and indirect renewable sources in terms of intermediate energy; and
- The corresponding primary energy consumed in its production.

Note: The sum of primary energy sources (expressed in joules) used to generate intermediate energy will, depending on the primary source used, significantly exceed the amount of intermediate energy purchased (in joules) due to grid and efficiency losses when converting and transporting energy.

### 13.6 Purchased Energy

How much electricity, heat, steam, and cooling in MWh has your organization purchased for its own consumption during the reporting year?

<table>
<thead>
<tr>
<th>Energy type</th>
<th>MWh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electricity</td>
<td></td>
</tr>
<tr>
<td>Heat</td>
<td></td>
</tr>
<tr>
<td>Steam</td>
<td></td>
</tr>
<tr>
<td>Cooling</td>
<td></td>
</tr>
</tbody>
</table>

GRI indicator EN4 is in units of Joules or multiples of Joules. CDP requests data in MWh. These units can be easily converted.

CDP’s 13.6 and GRI’s EN4 both include renewable and non-renewable energy sources and both focus on energy purchased for own consumption and exclude self-generated energy.

GRI invites reporting on the amount of indirect energy consumption by primary source. CDP does not request this data.
### ENS Energy saved due to conservation and efficiency improvements

#### 2.1 Identify total energy saved by efforts to reduce energy use and increase energy efficiency. Reduced energy consumption from reduced production capacity or outsourcing should not be included in this Indicator.

#### 2.2 Report the total amount of energy saved in joules or multiples, such as gigajoules (one billion joules or 10^9 joules). Take into consideration energy saved due to:
- Process redesign;
- Conversion and retrofitting of equipment; and
- Changes in personnel behavior.

### 9.7 Emission Reduction Activities

Please use the table below to describe your company’s actions to reduce its GHG emissions.

<table>
<thead>
<tr>
<th>Actions</th>
<th>Achieved or anticipated annual energy savings (if relevant)</th>
<th>Achieved or anticipated annual emission reductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment made or planned to enable actions (if relevant)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Achieved or anticipated annual monetary savings (if relevant)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Timescale of actions and associated investments (if relevant)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 9.9 Please provide any other information you consider necessary to describe your emission reduction activities.

### EN6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.

#### 2.1 Report existing initiatives to reduce the energy requirements of major products/ product groups or services.

#### 2.2 Report quantified reductions in the energy requirements of products and services achieved during the reporting period.

#### 2.3 If use-oriented figures are employed (e.g., energy requirements of a computer), clearly report any assumptions about underlying consumption patterns or normalization factors (e.g., 10% less energy use per average working day, assuming operation for 8 hours with changing processor load). Refer to available industry standards (e.g., fuel consumption of cars for 100 km at 90 km/h).

### 16. Emissions Avoided Through Use of Goods and Services

#### 16.1 Does the use of your goods and/or services enable GHG emissions to be avoided by a third party?

If so, 16.2 Please provide details including the anticipated timescale over which the emissions are avoided, in which sector of the economy they might help to avoid emissions and their potential to avoid emissions.

Also, in the Supplier Module which companies in CDP’s Supply Chain and Public Procurement programs are asked to complete:

#### Supplier Module 3.1. Please list measures (completed or planned) to reduce GHG emissions in the lifecycle of groups of products or individual products, including an estimate of the possible reductions for each initiative.
EN7 Initiatives to reduce indirect energy consumption and reductions achieved.

2.1 For this Indicator, exclude indirect energy use associated with the purchase of intermediate energy sources as reported in EN4.

2.2 Identify relevant upstream/downstream indirect energy use in the following four areas:
- Use of energy-intensive materials;
- Subcontracted production;
- Business-related travel; and
- Employee commuting.

2.3 Report initiatives to reduce indirect energy use.

2.4 Report quantitatively the extent to which indirect energy use has been reduced during the reporting period for the four areas listed in 2.2.

2.5 Indicate underlying assumptions and methodologies used to calculate other indirect energy use and indicate the source of information.

9.7 Emission Reduction Activities

Please use the table below to describe your company’s actions to reduce its GHG emissions.

<table>
<thead>
<tr>
<th>Actions</th>
<th>Achieved or anticipated annual energy savings (if relevant)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Achieved or anticipated annual emission reductions</td>
</tr>
<tr>
<td></td>
<td>Investment made or planned to enable actions (if relevant)</td>
</tr>
<tr>
<td></td>
<td>Achieved or anticipated annual monetary savings (if relevant)</td>
</tr>
<tr>
<td></td>
<td>Timescale of actions and associated investments (if relevant)</td>
</tr>
</tbody>
</table>

9.9 Please provide any other information you consider necessary to describe your emission reduction activities.

GRI indicator EN7 covers indirect energy consumption. This may form some of the information provided in response to CDP’s table in 9.7. However, CDP’s table 9.7 is primarily about emission reduction activities. Information on energy use reduction activities is only requested if it leads to emission reductions.

CDP’s table can be used to detail emission reductions linked to intermediate energy sources (purchased electricity, heat, steam and cooling) unlike GRI indicator EN7 that excludes this group of reduction activities in compilation 2.1.

CDP’s table can also be used to report a broader range of reduction activities than those listed in GRI compilation 2.2.

GRI invites reporting on emission reductions achieved during the reporting period; CDP asks companies to report actions not previously reported to CDP.

GRI indicator EN7 compilation 2.5 requests information about the methodology used to calculate indirect energy use.

This may also form part of the answer to CDP’s 15.1 on Scope 3 emissions and the methodology used to calculate them.

EN16 Total direct and indirect green-house gas emissions by weight.

2.1 Different conversion methodologies are available to calculate the amount of greenhouse gas emissions per source. Indicate the standard used, and indicate the methodology associated with the data with reference to the following categories:
- Direct measurement (e.g., continuous online analyzers, etc.);
- Calculation based on site specific data (e.g., for fuel composition analysis, etc.);
- Calculation based on default data; and
- Estimations. If estimations are used due to a lack of default figures, indicate which basis figures were obtained.

11.1 Methodology

Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions and/or describe the procedure you have used.

11.2 Please also provide the names of and links to any calculation tools used.

11.3 Please give the global warming potentials you have applied and their origin.

<table>
<thead>
<tr>
<th>Gas</th>
<th>Reference</th>
<th>GWP</th>
</tr>
</thead>
</table>

11.4 Please give the emission factors you have applied and their origin.

<table>
<thead>
<tr>
<th>Material</th>
<th>Emission factor</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number</td>
<td>Unit</td>
<td></td>
</tr>
<tr>
<td>GRI</td>
<td>CDP</td>
<td>Comments</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>----------</td>
</tr>
<tr>
<td>EN16 continued.</td>
<td>12.12 Scope 1 Direct GHG Emissions: Data Accuracy. Please estimate the level of uncertainty of the total gross global Scope 1 figure that you have supplied in answer to question 12.1 and specify the sources of uncertainty in your data gathering, handling, and calculations.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Scope 1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Uncertainty range</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Main sources of uncertainty in your data</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Expand on the main sources of uncertainty in your data</td>
<td></td>
</tr>
<tr>
<td>13.8 Scope 2 Indirect GHG Emissions: Data Accuracy. Please estimate the level of uncertainty of the total gross global Scope 2 figure that you have supplied in answer to question 13.1 and specify the sources of uncertainty in your data gathering, handling, and calculations.</td>
<td>Scope 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Uncertainty range</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Main sources of uncertainty in your data</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Expand on the main sources of uncertainty in your data</td>
<td></td>
</tr>
<tr>
<td>EN16 continued.</td>
<td>12.1 Scope 1 Direct GHG Emissions Please give your total gross global Scope 1 GHG emissions in metric tonnes of CO$_2$-e.</td>
<td></td>
</tr>
<tr>
<td>GRI</td>
<td>CDP</td>
<td>Comments</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>----------</td>
</tr>
<tr>
<td><strong>EN16 continued.</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.3 Identify indirect emissions of greenhouse gases resulting from the generation of purchased electricity, heat, or steam (this corresponds with energy consumption reported under EN4).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other indirect emissions (e.g., from organizational travel) are not included since they are accounted for in EN17.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Indirect emissions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emissions that result from the activities of the reporting organization but are generated at sources owned or controlled by another organization. In the context of this Indicator, indirect emissions refer to greenhouse gas emissions from the generation of electricity, heat, or steam that is imported and consumed by the reporting organization.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.4 Report total greenhouse gas emissions as the sum of direct and indirect emissions (as identified in 2.2 and 2.3) in tonnes of CO₂ equivalent.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>13. Scope 2 Indirect GHG Emissions:</strong></td>
<td></td>
<td>CDP also includes emissions from purchased cooling.</td>
</tr>
<tr>
<td>Important note about emission factors where zero or low carbon electricity is purchased: The emissions factor you should use for calculating Scope 2 emissions depends upon whether the electricity you purchase is counted in calculating the grid average emissions factor or not – see below. You can find this out from your supplier.</td>
<td></td>
<td>CDP asks organizations to follow certain criteria in calculating their Scope 2 emissions. These are shown in italics in column 2.</td>
</tr>
<tr>
<td>Electricity that IS counted in calculating the grid average emissions factor: Where electricity is sourced from the grid and that electricity has been counted in calculating the grid average emissions factor, Scope 2 emissions must be calculated using the grid average emissions factor, even if your company purchases electricity under a zero or low carbon electricity tariff.</td>
<td></td>
<td>Organizations can report an alternative figure, calculated according to their own methodology, in question 14.</td>
</tr>
<tr>
<td>Electricity that is NOT counted in calculating the grid average emissions factor: Where zero or low carbon electricity is sourced from the grid or otherwise transmitted to the company and that electricity is not counted in calculating the grid average, the emissions factor specific to that method of generation can be used, provided that any certificates quantifying GHG-related environmental benefits claimed for the electricity are not sold or passed on separately from the electricity purchased. If certificates quantifying the GHG-related environmental benefits claimed for the electricity are sold or passed on separately from the electricity purchased, then you must report using the grid average emissions factor.</td>
<td></td>
<td>CDP does not ask for direct and indirect emissions to be summed.</td>
</tr>
<tr>
<td>13.1 Please give your total gross global Scope 2 GHG emissions in metric tonnes of CO₂-e.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
EN17 Other relevant indirect greenhouse gas emissions by weight.

2.1 Identify the greenhouse gas emissions resulting from indirect energy use. Exclude indirect emissions from imported electricity, heat, or steam, as these are covered by EN16.

2.2 Additionally, identify which of the reporting organization’s activities cause indirect emissions and assess their amounts (e.g., employee commuting, business travel, etc.). When deciding on the relevance of these activities, consider whether emissions of the activity:
• Are large compared to other activities generating direct emissions or energy related indirect emissions (as reported in EN16);
• Are judged to be critical by stakeholders;
• Could be substantially reduced through actions taken by the reporting organization.

2.3 Report the sum of indirect GHG emissions identified in tonnes of CO₂ equivalent.

15.1 Scope 3 Other Indirect GHG Emissions

Please provide data on sources of Scope 3 emissions that are relevant to your organization.

<table>
<thead>
<tr>
<th>Sources of Scope 3 emissions</th>
<th>Emissions (in metric tonnes of CO₂-e)</th>
<th>Methodology</th>
</tr>
</thead>
</table>

If you cannot provide a figure for a relevant source of Scope 3 emissions, please describe the emissions.

This table has been created within the online data entry system that companies responding to CDP are asked to use. Column 1, headed “Sources of Scope 3 emissions”, has a drop-down menu based on the Scope 3 sub-categories listed in the “road-testing” draft Scope 3 Accounting and Reporting Standard which was published in January 2010 by the World Resources Institute & World Business Council for Sustainable Development for consultation with their Stakeholder Advisory Group.

This drop-down menu is shown below. CDP has also added an “Other” category to capture emissions that a company considers are Scope 3 but are not covered in the preceding categories, reflecting the fact that the list is based on a draft document and feedback may lead to other categories being added.

- Purchased goods & services - direct supplier emissions
- Purchased goods & services - cradle-to-gate emissions
- Energy-related activities not included in Scope 2
- Capital equipment
- Transportation & distribution of inputs & waste generated in operations
- Business travel
- Waste generated in operations
- Franchises (Scope 1 emissions of the franchisor)
- Leased assets (Scope 1 emissions of the lessor)
- Investment (Scope 1 emissions of the company receiving investment)
- Franchises (Scope 1 emissions of the franchisee)
- Leased assets (Scope 1 emissions of the lessee)
- Transportation & distribution of sold products
- Use of sold goods and services
- Disposal of sold products at the end of their life
- Employee commuting and teleworking

Total Scope 3 not requested by CDP, but relevant sub-categories are in question 15.1.

CDP’s question 15.1 might also cover some activities reported in response to GRI’s EN29 (see page 15).
<table>
<thead>
<tr>
<th>GRI</th>
<th>CDP</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved.</strong></td>
<td>9.7 Emission Reduction Activities</td>
<td></td>
</tr>
<tr>
<td>2.1 Identify emissions reductions from all sources owned or controlled by the reporting organization as reported under EN16 and resulting from indirect energy use and activities of the reporting organization as reported under EN17. Distinguish between mandatory and voluntary emissions reductions.</td>
<td>Please use the table below to describe your company’s actions to reduce its GHG emissions.</td>
<td>GRI does not invite reporting on anticipated reductions either of energy use or GHG emissions. In addition, GRI does not invite reporting on monetary savings or investment costs under this indicator. Please see EN30.</td>
</tr>
<tr>
<td>2.2 Report initiatives to reduce greenhouse gas emissions, include the areas where the initiatives were implemented.</td>
<td></td>
<td>CDP does not distinguish between voluntary and mandatory emission reductions.</td>
</tr>
<tr>
<td>2.3 Report quantitatively the extent greenhouse gas emissions reductions achieved during the reporting period as a direct result of the initiative(s) in tonnes of CO₂ equivalent.</td>
<td></td>
<td>GRI invites reporting on emission reductions achieved during the reporting period; CDP asks companies to report actions not previously reported to CDP.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Actions</th>
<th>Achieved or anticipated annual energy savings (if relevant)</th>
<th>Investment made or planned to enable actions (if relevant)</th>
<th>Achieved or anticipated annual monetary savings (if relevant)</th>
<th>Timescale of actions and associated investments (if relevant)</th>
</tr>
</thead>
</table>

9.9 Please provide any other information you consider necessary to describe your emission reduction activities.
EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.

2.1 In this Indicator, the following impacts are excluded since they are covered in other Environmental Indicators:
- Reclaiming of products (EN27); and
- Impacts on biodiversity (EN12).

2.2 Report initiatives in the reporting period to mitigate the most significant environmental impacts of products/service groups in relation to:
- Materials use (e.g., use of non-renewable, energy-intensive, toxic materials);
- Water use (e.g., volumes used during production and/or use);
- Emissions (e.g., GHG, toxic, ozone-depleting emissions);
- Effluents (e.g., quality of water used during production and/or use);
- Noise; and
- Waste (e.g., non-reclaimable, toxic materials/compounds).

2.3 Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period. If use-oriented figures are employed (e.g., water use of washing machine), clearly indicate the underlying assumptions regarding consumption patterns or normalization factors (e.g., 10% less water use per 5 kg of laundry).

9.7 Emission Reduction Activities

Please use the table below to describe your company’s actions to reduce its GHG emissions.

<table>
<thead>
<tr>
<th>Actions</th>
<th>Achieved or anticipated annual energy savings (if relevant)</th>
<th>Achieved or anticipated annual emission reductions</th>
<th>Investment made or planned to enable actions (if relevant)</th>
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<td></td>
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</tbody>
</table>

9.9 Please provide any other information you consider necessary to describe your emission reduction activities.

16.1 Emissions Avoided Through Use of Goods and Services

Does the use of your goods and/or services enable GHG emissions to be avoided by a third party?

If so,

16.2 Please provide details including the anticipated timescale over which the emissions are avoided, in which sector of the economy they might help to avoid emissions and their potential to avoid emissions.

Also, in the Supplier Module which companies in CDP’s Supply Chain and Public Procurement programs are asked to complete.

Supplier Module 3.1. Please list measures (completed or planned) to reduce GHG emissions in the lifecycle of groups of products or individual products, including an estimate of the possible reductions for each initiative.
## GRI Research and Development Series

### Linking up GRI and CDP

<table>
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</thead>
<tbody>
<tr>
<td>EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.</td>
<td>3. Regulatory Risks</td>
<td>The consequences of non-compliance with regulation should be considered in answering the CDP set of questions on regulatory risk. This would include monetary and non-monetary sanctions. The impact of consequences of non-compliance with other non-regulatory arrangements that may have been entered into voluntarily would fall under CDP’s set of questions, beginning at 5.1, on “Other risks” i.e. risks that are not regulatory or related to the physical impacts of climate change.</td>
</tr>
<tr>
<td>2.1 Identify administrative or judicial sanctions for failure to comply with environmental laws and regulations, including: • International declarations/conventions/treaties, and national, sub-national, regional, and local regulations. Include non-compliances related to spills as disclosed under EN23 that meet the criteria for EN28; • Voluntary environmental agreements with regulating authorities that are considered binding and developed as a substitute for implementing new regulations. In certain jurisdictions, such agreements are referred to as ‘covenants’; and • Cases brought against the organization through the use of international dispute mechanisms or national dispute mechanisms supervised by government authorities.</td>
<td>3.1 Do current and/or anticipated regulatory requirements related to climate change present significant risks to your company? Where the answer to any of questions 3-8 is yes, please provide individual answers to the following questions, as you will be prompted to do so in the CDS. • What are the current and/or anticipated significant risks/opportunities and their associated countries/regions and timescales? • Describe the ways in which the identified risks/opportunities affect or could affect your business and your value chain. • Are there financial implications associated with the identified risks/opportunities? • If so, please describe them. • In the case of risks: describe any actions the company has taken or plans to take to manage or adapt to the risks that have been identified, including the cost of those actions. • In the case of risks: explain why you do not consider your company to be exposed to significant risks – current or anticipated. Where the answer to any of questions 3-8 is no, please answer the following question: • In the case of risks: explain why you do not consider your company to be exposed to significant risks – current or anticipated. Where the answer to any of questions 3-8 is “Don’t know”, please explain why not.</td>
<td></td>
</tr>
<tr>
<td>EN29 Significant environmental impacts of transporting products and other goods and materials used for the organization’s operations, and transporting members of the workforce.</td>
<td>12.1 Scope 1 Direct GHG Emissions</td>
<td>Please give your total gross global Scope 1 GHG emissions in metric tonnes of CO₂-e.</td>
</tr>
<tr>
<td>2.1 Identify the significant environmental impacts of the modes of transportation used by the organization, including: • Energy use (e.g., oil, kerosene, fuel, electricity); • Emissions (e.g., greenhouse gas emissions, ozone-depleting substances, NOx, SOx, and other air emissions); • Effluents (e.g., different kinds of chemicals); • Waste (e.g., different types of packaging material); • Noise; and • Spills (e.g., spills of chemicals, oils, and fuels).</td>
<td>15.1 Scope 3 Other Indirect GHG Emissions</td>
<td>Please provide data on sources of Scope 3 emissions that are relevant to your organization.</td>
</tr>
<tr>
<td>2.2 Report the significant environmental impacts of transportation used for logistical purposes and for transportation of members of the organization’s workforce. Where quantitative data is not stated in the report, disclose the reason.</td>
<td>Sources of Scope 3 emissions</td>
<td>The column 1 drop down lists the following transport-related categories: • Transportation and Distribution of Inputs and Waste Generated in Own Operations • Business Travel • Transportation and Distribution of Sold Products • Employee Commuting and Teleworking</td>
</tr>
<tr>
<td>2.3 Where reporting organizations have not identified any non-compliance with laws or regulations, a brief statement to this fact is sufficient.</td>
<td>Emissions (in metric tonnes of CO₂-e) Methodology</td>
<td>See the CDP guidance for details on the activities that fall within the categories listed in opposite.</td>
</tr>
</tbody>
</table>

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See the CDP guidance for details on the activities that fall within the categories listed in opposite.
EN30 Total environmental protection expenditures and investments by type.

2.1 The compilation of the expenditures in this Indicator should exclude the following categories as defined in the IFAC 'International Guidance Document on Environmental Management Accounting' document:
- Costs of non-product output; and
- Fines for non-compliance with environmental regulation.

2.2 Identify waste disposal, emissions treatment, and remediation costs based on expenditures related to the following items:
- Treatment and disposal of waste;
- Treatment of emissions (e.g., expenditures for filters, agents);
- Expenditures for the purchase and use of emissions certificates;
- Depreciation of related equipment, maintenance, and operating material and services, and related personnel costs;
- Insurance for environmental liability; and
- Clean-up costs, including costs for remediation of spills as reported in EN23.

2.3 Identify prevention and environmental management costs based on expenditures related to the following items:
- Personnel employed for education and training;
- External services for environmental management;
- External certification of management systems;
- Personnel for general environmental management activities;
- Research and development;
- Extra expenditures to install cleaner technologies (e.g., additional cost beyond standard technologies);
- Extra expenditures on green purchases; and
- Other environmental management costs.

2.4 Report total environmental protection expenditures broken down by:
- Waste disposal, emissions treatment, and remediation costs; and
- Prevention and environmental management costs.

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<td><strong>9.7 Emission Reduction Activities</strong></td>
<td><strong>9.7 Emission Reduction Activities</strong></td>
<td>GRI invites companies to report the amount that has been spent or invested. CDP additionally requests monetary savings. Some of the information that is reported in response to GRI indicator EN30 may fall within the scope of CDP's question 9.7 e.g.:</td>
</tr>
<tr>
<td>Please use the table below to describe your company’s actions to reduce its GHG emissions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Actions</strong></td>
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<td><strong>Timescale of actions and associated investments (if relevant)</strong></td>
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</tr>
<tr>
<td><strong>9.9 Please provide any other information you consider necessary to describe your emission reduction activities.</strong></td>
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</table>

CDP does ask further questions related to climate change. The information request in full can be found at www.cdproject.net.